

OSTER

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February 15, 2007

RECORDATION NO. 26804 FILED

FEB 15 '07 -4 46 PM

SURFACE TRANSPORTATION BOARD

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Assignment dated 6/21/06 including the following parties and railroad equipment:

- Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

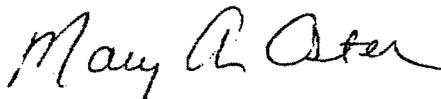
- Assignee: Wells Fargo Equipment Finance, Inc.
Investors Building, Suite 700
733 Marquette Avenue South
Minneapolis, MN 55402

- Equipment: 67, 5400 cf Plastic Pellet Covered Hoppers
AEX 13180-13246
Previously TCMX 51586-51734, NI

Please record this agreement as a primary document. The filing fee of \$34 is enclosed.

Summary: Memorandum of Assignment dated 6/21/06 between The Andersons, Inc. as Assignor and Wells Fargo Equipment Finance, Inc. as Assignee including 67, Plastic Pellet Covered Hoppers marked AEX 13180-13246, previously TCMX 51586-51734.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosure

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Wells Fargo Equipment Finance
Investors Building, Suite 700
733 Marquette Ave So
Minneapolis, MN 55402

**Memorandum of
SURFACE TRANSPORTATION BOARD Assignment Agreement**

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 21st day of June, 2006, by and between The Andersons, Inc., a Ohio corporation ("Assignor") and Wells Fargo Equipment Finance, Inc., a Minnesota corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain Schedule No. 07, dated as of September 24, 2004, to Master Railcar Lease, dated as of May 25, 2000, by and between Chemical Lime, Ltd. ("Lessee") and The Andersons, Inc., as assignee of CIT Group/Equipment Financing, Inc., ("Lessor"), between Assignor, as Lessor and Chemical Lime, Ltd., as Lessee for the Sixty-Seven (67) Used 5,400 Cubic Foot Plastic Pellet Covered Hopper Railcars bearing the railroad reporting makings set forth on Schedule A attached hereto.

2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

In Witness Whereof, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of June 21, 2006.

The Andersons, Inc.

Wells Fargo Equipment Finance, Inc.

By: Gary Smith
Gary Smith

By: [Signature]

Title: Vice President, Finance and Treasurer

Title: [Signature]

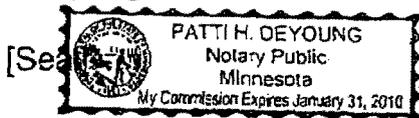
Schedule A
R01006 - Chemical Lime

| | Old numbers | | New numbers | |
|----|-------------|-------|-------------|-------|
| 1 | TCMX | 51586 | AEX | 13180 |
| 2 | TCMX | 51587 | AEX | 13181 |
| 3 | TCMX | 51588 | AEX | 13182 |
| 4 | TCMX | 51589 | AEX | 13183 |
| 5 | TCMX | 51592 | AEX | 13184 |
| 6 | TCMX | 51593 | AEX | 13185 |
| 7 | TCMX | 51594 | AEX | 13186 |
| 8 | TCMX | 51595 | AEX | 13187 |
| 9 | TCMX | 51596 | AEX | 13188 |
| 10 | TCMX | 51598 | AEX | 13189 |
| 11 | TCMX | 51600 | AEX | 13190 |
| 12 | TCMX | 51601 | AEX | 13191 |
| 13 | TCMX | 51603 | AEX | 13192 |
| 14 | TCMX | 51604 | AEX | 13193 |
| 15 | TCMX | 51606 | AEX | 13194 |
| 16 | TCMX | 51607 | AEX | 13195 |
| 17 | TCMX | 51608 | AEX | 13196 |
| 18 | TCMX | 51613 | AEX | 13197 |
| 19 | TCMX | 51615 | AEX | 13198 |
| 20 | TCMX | 51620 | AEX | 13199 |
| 21 | TCMX | 51621 | AEX | 13200 |
| 22 | TCMX | 51622 | AEX | 13201 |
| 23 | TCMX | 51629 | AEX | 13202 |
| 24 | TCMX | 51631 | AEX | 13203 |
| 25 | TCMX | 51638 | AEX | 13204 |
| 26 | TCMX | 51639 | AEX | 13205 |
| 27 | TCMX | 51643 | AEX | 13206 |
| 28 | TCMX | 51645 | AEX | 13207 |
| 29 | TCMX | 51647 | AEX | 13208 |
| 30 | TCMX | 51651 | AEX | 13209 |
| 31 | TCMX | 51652 | AEX | 13210 |
| 32 | TCMX | 51654 | AEX | 13211 |
| 33 | TCMX | 51655 | AEX | 13212 |
| 34 | TCMX | 51658 | AEX | 13213 |
| 35 | TCMX | 51660 | AEX | 13214 |
| 36 | TCMX | 51661 | AEX | 13215 |
| 37 | TCMX | 51666 | AEX | 13216 |
| 38 | TCMX | 51667 | AEX | 13217 |
| 39 | TCMX | 51668 | AEX | 13218 |
| 40 | TCMX | 51672 | AEX | 13219 |

| | Old numbers | | New numbers | |
|----|-------------|-------|-------------|-------|
| 41 | TCMX | 51673 | AEX | 13220 |
| 42 | TCMX | 51676 | AEX | 13221 |
| 43 | TCMX | 51680 | AEX | 13222 |
| 44 | TCMX | 51681 | AEX | 13223 |
| 45 | TCMX | 51682 | AEX | 13224 |
| 46 | TCMX | 51683 | AEX | 13225 |
| 47 | TCMX | 51684 | AEX | 13226 |
| 48 | TCMX | 51685 | AEX | 13227 |
| 49 | TCMX | 51687 | AEX | 13228 |
| 50 | TCMX | 51688 | AEX | 13229 |
| 51 | TCMX | 51690 | AEX | 13230 |
| 52 | TCMX | 51691 | AEX | 13231 |
| 53 | TCMX | 51694 | AEX | 13232 |
| 54 | TCMX | 51697 | AEX | 13233 |
| 55 | TCMX | 51702 | AEX | 13234 |
| 56 | TCMX | 51705 | AEX | 13235 |
| 57 | TCMX | 51707 | AEX | 13236 |
| 58 | TCMX | 51708 | AEX | 13237 |
| 59 | TCMX | 51709 | AEX | 13238 |
| 60 | TCMX | 51710 | AEX | 13239 |
| 61 | TCMX | 51717 | AEX | 13240 |
| 62 | TCMX | 51719 | AEX | 13241 |
| 63 | TCMX | 51720 | AEX | 13242 |
| 64 | TCMX | 51724 | AEX | 13243 |
| 65 | TCMX | 51725 | AEX | 13244 |
| 66 | TCMX | 51732 | AEX | 13245 |
| 67 | TCMX | 51734 | AEX | 13246 |

STATE OF MINNESOTA
COUNTY OF HENNEPIN

On this 30th day of June, 2006 before me personally appeared, Jacqueline P. Barragan to me personally known, who being by me duly sworn, says that s/he is the AVP of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Patti H. DeYoung
Notary Public

My commission expires: 1/31/2010

STATE OF OHIO
COUNTY OF Lucas

On this 28th day of June, 2006 before me personally appeared, Gary Smith to me personally known, who being by me duly sworn, says that s/he is the V.P. Finance & Treasurer of The Andersons, Inc., a(n) OHIO corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Judy A. Baldwin
Notary Public

My commission expires: 02/01/2010

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010